

103 KAR 41:050. Transporters.

RELATES TO: KRS 138.130, 138.195

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation, under the authority of KRS 138.195, outlines licensing and reporting requirements for transporters of cigarettes.

Section 1. Any person desiring to secure a license as a transporter of untax-paid cigarettes must file an application with the Department of Revenue, Frankfort, Kentucky, on forms prescribed by the department. The application must state the name and address of the business, its owners or principal officers, and the area of the state in which the applicant intends to transport untax-paid cigarettes.

Section 2. Upon issuance by the Department of Revenue, the license must be retained at the principal office of the transporter. The license number must be in the possession of the transporter when untax-paid cigarettes are being transported, along with an invoice or bill of lading showing the name and address of the consignor and consignee, the date acquired by the transporter, and the quantity of cigarettes being transported.

Section 3. Each transporter must maintain adequate records of all receipts and deliveries of untax-paid cigarettes. These records must be made available upon request to agents of the department for audit purposes. A report on any shipment, transported or delivered, must be submitted by the transporter upon written request by an agent of the cabinet. (CT-26; 1 Ky.R. 710; eff. 5-14-1975; Am. 5 Ky.R. 1070; eff. 8-1-1979; TAm eff. 5-20-2009; TAm eff. 6-28-2016.)